

Corporate social responsibility communication in the football industry: Evidence from Juventus football club

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Abstract

This study investigates the CSR communication and reporting practice of professional football clubs to examine the range, variety, and visibility of their CSR information communicated to stakeholders. Adopting a case study strategy, this study focuses on Juventus football club (hereby Juventus). NVivo 12 is employed as a qualitative content analysis method to measure the CSR information communicated through the club's 2019/2020 sustainability report and official Facebook page within the same timeframe. The communicative approaches and information variety differ across the two communication channels. The most represented CSR topics in the sustainability report are “*society and community*” and “*education*” addressed with a backward-looking approach. Whereas the CSR-related Facebook posts have a more forward-looking approach when addressing certain topics such as “*health*” and the “*Covid-19*” pandemic and its impacts on the club. Nevertheless, Facebook users seem to be less engaged by the CSR-related Facebook posts, compared to those dedicated to football-related topics, as confirmed by the limited numbers of “likes” or “reactions” across certain posts with CSR-related messages.

Keywords: CSR, football, social media, sustainability reporting, content analysis.

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Sommario

Lo studio analizza le pratiche di comunicazione e di rendicontazione della responsabilità sociale di impresa (RSI) delle società calcistiche professionistiche per esaminare la tipologia, la varietà e la visibilità delle informazioni sulla RSI comunicate agli stakeholders. Adottando una strategia di studio di caso, questo articolo si concentra su Juventus football club (con la presente Juventus). NVivo 12 è utilizzato come metodo di analisi qualitativa del contenuto per esplorare le informazioni sulla RSI comunicate attraverso il bilancio di sostenibilità 2019/2020 e la pagina ufficiale Facebook del club nello stesso orizzonte temporale. Gli approcci comunicativi e la varietà delle informazioni differiscono tra i due canali di comunicazione. Gli argomenti di RSI più rappresentati nel rapporto di sostenibilità sono “*società e comunità*” e “*formazione*”, affrontati con un approccio retrospettivo. I post su Facebook relativi alla RSI hanno invece un approccio più orientato al futuro quando affrontano argomenti quali la “*salute*” e la pandemia “*Covid-19*” e il suo impatto sul club. Gli utenti di Facebook sembrano peraltro essere meno coinvolti dai post relativi alla RSI, rispetto a quelli dedicati ad argomenti calcistici, come confermato dal numero più limitato di “*Mi Piace*” o di “*reazioni*” riscontrato nei post contenenti messaggi relativi alla RSI.

Parole chiave: RSI, calcio, social media, report di sostenibilità, content analysis.

1. Introduction

Corporate social responsibility (CSR) implementation has become quite prominent in the football industry. Since the last two decades, elite European football clubs have experienced a remarkable corporatisation process which has transformed and commercialised football into a lucrative sport business with tremendous mass media presence, popularity amongst fans, and influence in society at large (Ribeiro, Branco and Ribeiro, 2019). Previous research has documented professional football clubs’ continuous engagement in community-oriented initiatives and contributed valuable insights into governance and strategic issues concerning their CSR endeavours (e.g., Anagnostopoulos, Byers and Shilbury, 2014; Breitbarth *et al.*, 2015; Faccia *et al.*, 2020; Fifka and Jäger, 2020; Kolyperas, Morrow and Sparks, 2015; Lozano and Barreiro-Gen, 2023; Zeimers *et al.*, 2018).

Nevertheless, the CSR communication dimension remains under-explored in the extant CSR vis-à-vis football scholarship. At present, the extant research stream emphasising elite football clubs’ CSR communication and disclosure is quite limited (e.g., Kolyperas and Sparks, 2011; Lopez-Carril and Anagnostopoulos, 2020; Raimo *et al.*, 2021; Ribeiro, Branco and Ribeiro, 2019; Slack and Shrives, 2008). This paucity of research is perplexing,

given that various clubs have already started utilising corporate websites and reports to disseminate CSR information, aiming to demonstrate their sustainability commitment, leverage their image and societal position, and foster stronger relationships with stakeholders.

This perspective is imperative to be explored more rigorously for several reasons. First, the football industry has gained notoriety due to numerous controversies concerning corruption, doping, match-fixing, sexism, racism, fans' hooliganism, etc. (Fifka and Jäger, 2020). These pervasive issues have caused an upsurge in adverse media reporting in recent years regarding the ethicality and sustainability of the football business, whilst also instigating a sector-wide legitimacy crisis (Raimo *et al.*, 2021; Ribeiro, Branco and Ribeiro, 2019). Second, given the prominent position and influential role of football clubs in society, they have to authenticate and legitimise their "CSR mission" and communicate it prolifically to optimise and sustain legitimacy amongst stakeholders (Kolyperas *et al.*, 2016). Third, stakeholder awareness remains a prevalent issue in the CSR communication process (Stadlthanner *et al.*, 2022). In fact, football fans are generally more attentive to what their favourite teams perform "on the pitch" (i.e., matches and events), but they are often unaware of the teams' CSR initiatives conducted "off the pitch". As stakeholders' supportive behaviour, participatory intentions, and direct involvement are quintessential for the success of any CSR work (Walker and Kent, 2009; Walters and Chadwick, 2009), it is of utmost importance that CSR actions are disseminated efficiently to reach a vast variety of stakeholders.

Considering these dynamics, this study is grounded on the implications of legitimacy theory. Proponents of the theory underlined that legitimacy concerns may provide a prolific context and motivation for organisations to enhance their CSR communication and disclosure (Lindblom, 1994; Suchman, 1995). Amidst the growing importance of this area, this study contributes to the limited strand of literature on professional football clubs' CSR communication and disclosure and aims to advance the existing knowledge on sustainability and legitimacy management in the football industry as a whole. This case study focuses on Juventus football club (hereby Juventus) and aims to examine the range, variety, and visibility of the CSR information communicated by the club via its sustainability report and official Facebook page. The following research questions (RQs) are posed:

- RQ1: What is the core CSR or sustainability information typically communicated and disclosed by football clubs to their stakeholders?
- RQ2: What are the main differences in the CSR or sustainability information conveyed through sustainability reports and social media platforms?

The remainder of the paper is structured as follows. Section 2 describes the theoretical framework and research background of the study. The following Section 3 details the study's methodological framework. Section 4 illustrates the empirical findings of the study, followed by Section 5 which discusses the output of the content analysis performed on the sustainability report and CSR-related Facebook posts. Finally, the conclusion is presented in Section 6 along with the theoretical and managerial implications, research limitations, and recommendations for future research.

2. Theoretical framework and research background

2.1. Legitimacy management in the football industry

According to Suchman (1995, p. 574), legitimacy is «a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions». Suchman (1995) further distinguished two perspectives on organisational legitimacy attainment. The “institutional” or “normative” perspective implies that legitimacy is an inherent organisational mechanism which pushes organisations to conform by isomorphism to social norms. Whereas the “managerial” perspective implies that legitimacy is an organisational resource which can be strategically managed.

With respect to the football industry, legitimacy management is crucial in many regards. Football is perceived as the sport of the people, possessing unique CSR potential and a strong sense of social legitimacy (Bason and Anagnostopoulos, 2015). It is also the world's most popular sport with tremendous reputational appeal and influence amongst millions of supporters worldwide (Zeimers *et al.*, 2018). Like mainstream business organisations, professional football clubs should behave and operate in an ethical and responsible manner in accordance with societal norms, values, and expectations. Additionally, elite football clubs thrive in a heavily scrutinised media climate with a high degree of both popularity and notoriety. Thus, it is imperative for them to legitimise their CSR initiatives by cultivating “trust” and “legitimacy” amongst stakeholders through a more institutionalised and strategic form of CSR communication (Kolyperas *et al.*, 2016). Contemporary football clubs are more likely to manage external impressions and leverage their reputation amongst stakeholders through various CSR communication strategies such as corporate annual and sustainability reporting (Slack and Shrives, 2008), web-based communication (Raimo *et al.*, 2021; Ribeiro, Branco and Ribeiro, 2019), and social media communication (López-Carril

and Anagnostopoulos, 2020). Specifically, the studies of Raimo *et al.* (2021) and Ribeiro, Branco and Ribeiro (2019) extended the horizons of CSR disclosure to the football industry by illustrating how web-based CSR reporting can be a means for European football clubs to enhance or repair their legitimacy status. Those studies have examined the disclosure levels of CSR information across different European clubs. Following their footsteps, this case study also measures the range and visibility of sustainability information publicised by a professional football club (Juventus), but it utilises sustainability reporting and social media (i.e., Facebook) as the main communication channels.

Regardless of its type or form, CSR communication is a bridge to foster a meaningful dialogue between business and society, whilst aiming at disseminating a conscious message of what Carroll (2016) has called the optimum level of organisational transparency in terms of economic, legal, ethical, and discretionary responsibilities.

2.2. CSR reporting in professional football clubs

CSR primarily concerns the economic, environmental, and social impacts of corporate activities (European Commission, 2014). It implies the consideration by managers of the said impacts of their businesses on «stakeholders in society, whilst simultaneously contributing to global sustainability» (Sarkar and Searcy, 2016, p. 1433). In this regard, CSR or sustainability reporting refers to business organisations' communication about their “good actions” towards a wide network of societal members, whilst initiating a meaningful dialogue between the domains of business and society (Crane and Glozer, 2016). The reporting process involves the disclosure of relevant sustainability information to stakeholders regarding companies' efforts in addressing the aforementioned CSR attributes (Montecchia, Giordano and Grieco, 2016). In recent years, the propensity of CSR disclosure in practice is quite prominent, with a noticeable increase in numerous organisations across different sectors adhering to voluntary reporting standards such as the United Nations Global Compact (UNGC), the ISO 26000, or the Global Reporting Initiative (GRI) (de Colle, Henriques and Sarasvathy, 2014). Additionally, the requirement of CSR disclosure imposed on listed European companies, as per the European Parliament's Directive 2014/95/EU, is another testimony of the perceived importance of CSR reporting (Montecchia, Giordano and Grieco, 2016). The football industry is no exception as many professional clubs are listed sport business entities.

Additionally, Montecchia, Giordano and Grieco (2016) discovered that

the desire to obtain, regain, or improve legitimacy is the main motivation influencing organisations to disclose CSR information to stakeholders. In the football industry, Slack and Shrives (2008) have specifically stressed on the ever-increasing adverse media exposure concerning football management and clubs' business misconduct. In fact, a few studies have emphasised that the football business has become quite controversial in recent years, causing a rise in public concerns regarding the football industry' legitimacy and sustainability prospects (e.g., Fifka and Jäger, 2020; Raimo *et al.*, 2021; Ribeiro, Branco and Ribeiro, 2019). One way in which those clubs have responded to the notoriety and negative exposure is expanding their levels of CSR engagement and subsequently increasing associated sustainability disclosure. Notably, Kolyperas and Sparks (2011) analysed the top G-25 football clubs in the world and discovered that CSR communication strategies vary and evolve across different clubs and football cultures. Likewise, Hovemann, Breitbarth and Walzel (2011) conducted management interviews and analysed the website contents of elite German, English, and Swiss football clubs; they found different CSR engagement and disclosure levels across the clubs. Ribeiro, Branco and Ribeiro (2019) analysed the differences in the web-based CSR disclosure of English, German, Italian, Portuguese, and Spanish football clubs. They found that certain clubs with higher levels of corporatisation and public visibility tended to disclose more CSR information to their stakeholders.

2.3. Social media-based CSR communication in professional football clubs

The Internet has become a mainstream channel for business organisations to publish extensive sustainability information in real time and at a low cost, whilst also helping to promote ideal corporate citizenship and legitimise corporate CSR actions (Montecchia, Giordano and Grieco, 2016). Specifically, the sophistication of social media has emerged in the form of various social networking platforms (e.g., Facebook and Instagram) to help facilitate connections and conversations between businesses and individuals (Dunn and Harness, 2018). Those social media platforms can indeed facilitate a symmetric two-way CSR communication between sport organisations and their stakeholders (Abeza *et al.*, 2015). Specifically, previous research has demonstrated that social media communication can help provide sport organisations with new directions and benefits in terms of stakeholder relationship building (Filo, Lock and Karg, 2015).

With regards to football clubs, they thrive in an intensive and heavily

scrutinised media climate with a high degree of popularity amongst their supporters. Thus, they cannot underestimate the importance of maintaining a positive reputation and brand image. Football clubs have been early users of social media to create brand communities and build relationships with their fans (Parganas, Anagnostopoulos and Chadwick, 2017). For example, López-Carril and Anagnostopoulos (2020) have examined the potential of Instagram as a CSR communication channel for Spanish La Liga clubs to engage with their supporters amidst the Covid-19 pandemic. This communication strategy can facilitate a “halo” effect for clubs to strengthen stakeholder relationships through continuous communication strategies (Walker, Kent and Vincent, 2010) and produce intended social outcomes through engaging with different stakeholder groups even in times of crisis.

CSR communication has noticeably grown in significance in the football industry to enable a strategic alignment between clubs and local communities to co-create socio-business values. CSR communication remains a complex concept, given that football clubs operate in a unique business environment, have different governance structures, deal with different societal issues, and institutionalise CSR in their distinctive ways (Anagnostopoulos, Byers and Shilbury, 2014). Nevertheless, there remains a paucity of empirical research exploring stakeholder communication in the extant CSR vis-à-vis football scholarship (Kolyperas *et al.*, 2016).

3. Methodology

This study adopts a single case study methodology (Yin, 2009) to address the aforementioned research questions. Although multiple case studies enable a more generalisable and robust process for theory building, our singular focus on Juventus represents a unique case study to offer more insights into the posed research questions. Furthermore, the Italian context is under-investigated in the extant football-related CSR research, compared to the other Big Five nations (England, France, Germany, and Spain).

The rationale behind choosing Juventus is underpinned by a supposition that the club is quite influential and pioneering in terms of its CSR implementation and communication. Juventus is representative of the Italian football industry to a certain extent as it was by far the Serie A football club in Italy with the highest number of fans, with more than 8,7 million supporters in the 2019/2020 season (Statista, 2023). Juventus has had the highest market value in Serie A with the largest fanbase on both Facebook and Instagram in the 2019/2020 season (Statista, 2023). Additionally, Juventus won the Best

Social Performance category and the third best role model of the global sustainability index of sport organisations (Global Sustainability Benchmark in Sports, 2022). Thus, our emphasis on Juventus may provide an exemplary case, and such an elite club is quite progressive in pioneering and influencing exemplary CSR implementation and communication strategies.

3.1. Data collection and processing

The CSR information was collected in November 2022 from Juventus' latest sustainability report (2019/2020)¹ and its official Facebook page within the same timeframe, gathering only the contents published between 01st July 2019 to 30th June 2020. This time horizon corresponded to the club's latest fully published sustainability report and the period covering the early phase of the Covid-19² pandemic. We opted for the club's Facebook page because the platform would offer ideal CSR-related textual contents to aid our examination. Despite having a similarly large fanbase on Instagram, the platform primarily consists of non-textual multi-media contents such as photos and videos. Additionally, Juventus has two separate Instagram profiles for its men's and women's teams. These factors pose a difficulty to both the data collection and the subsequent analytical process.

To process the collected data, we employed NVivo 12 as a qualitative content analysis method. Content analysis has been employed in sport-related CSR studies (Anagnostopoulos *et al.*, 2018; Bason and Anagnostopoulos, 2015; Breitbarth and Harris, 2008), and it represents a systematic and reproducible method to analyse textual and visual contents (Riffe, Lacy and Fico, 2005). The data collection and processing of the sustainability report were performed as follows: (1) selection of the text to be examined; (2) preparation of the text; (3) development of the code tree and code definition (i.e., codebook); and (4) assignment of the codes to different text units. With NVivo 12, the software supports the coding process and elaboration of results to uncover deeper insights from the qualitative data analysis. In this regard, the sustainability report was refined before getting processed further. After converting the report into a "Word.docx" format, it was split into "text units", i.e., self-explanatory elementary units of various lengths (e.g., sentence, period, bullet point, etc.). It is important to note that each text unit has

¹ Juventus has since published a full sustainability report only for the year 2019/2020. For the following years, the club has published only report summaries and separate climate reports.

² The early phase of the global Covid-19 pandemic may provide a prolific context to observe the club's CSR communication with the fans via Facebook.

been coded in relation to two dimensions of analysis: *A*) “semantic value” – articulated in coded topics and sub-topics for interpreting the meaning of each text unit; and *B*) “time orientation” – articulated in the “past”, “present”, and “future” time trend of each text unit.

Concerning the semantic value, we developed a codebook to collect and compile exemplary CSR initiatives typically implemented and communicated by football clubs; those CSR initiatives and attributions have been diversely examined in the extant CSR vis-à-vis football scholarship (see Table 1).

As a result, the codebook comprises five football-related sustainability topics, further divided into several sub-topics of exemplary CSR initiatives (see Table 1). We added a code “not football-related sustainability topics” for classifying other “generic” CSR topics not strictly connected to the football context (e.g., governance issues and actions for employees). The code “not sustainability-related topics” was also added to capture other topics appearing in the sustainability report. Considering the unique timeframe, we also added the “Covid-19” pandemic as another code to observe its impacts on the sporting and non-sporting activities of the club. To collect the CSR-related Facebook posts, FacePager 2 (version 4.2) was utilised to perform multiple advanced searches. Different elements have been set: “</page-id>/posts” such as resources; “id, message, created_time, full_picture, attachments {unshimmed_url, media {source}, media_type}” such as fields. The timeframe was divided into shorter segments due to the high frequency of post publications which made the data collection quite time consuming because it was only possible to extract posts at a time. After breaking the query into smaller timeframes, it was possible to collect an identification number of each post ID, the post message, the date of creation and publication of each post, the link to graphic contents (videos or photos), the link to different attachments related to each post, and the typology of each post. The data has been processed and recorded in a separate Excel spreadsheet. Then all the extracted posts were classified using the same codebook (Table 1).

Table 1 – Codebook of the semantic value

<i>Classifications of Topics</i>	<i>Strategic Topics</i>	<i>Exemplary Initiatives</i>	<i>References</i>
Football-related sustainability topics	Society and community	1. Anti-racism 2. Anti-discrimination 3. Women empowerment 4. Diversity enrichment 5. Community integration 6. Community development programmes 7. Youth employment 8. Supporting disabled people 9. Sponsorships and endorsement for local businesses 10. Fair trade and labour 11. Donations of food supplies 12. Donation of money 13. Fundraising for charities 14. Charitable foundations	Blumrodt, Desbordes and Bodin D. (2013); European Club Association (2016); Kolyperas and Sparks (2011); Kulczycki and Koenigstorfer (2016); Kunz (2020); Lozano and Barreiro-Gen (2023); Par-amio-Salcines and Kitchin (2013); Raimo <i>et al.</i> (2021); Ráthonyi-Ódor <i>et al.</i> (2020); Ribeiro, Branco and Ribeiro (2019); Walker, Hills and Heere (2017); Walters and Panton (2014); Zeimers <i>et al.</i> (2018)
	Promotion of football and other sports	15. Benefits of football and sports 16. Friendly football competitions in schools 17. Socialisation amongst children and youth 18. Sporting activities 19. Football for women 20. Anti-corruption	Anagnostopoulos <i>et al.</i> (2017); European Club Association (2016); Kolyperas and Sparks (2011); López-Carril and Anagnostopoulos (2020); Manoli (2015); Smith and Westerbeek (2007)
	Health	21. Physical training and exercise 22. Physical fitness 23. Health promotion for youth 24. Safety promotion	European Club Association (2016); Li <i>et al.</i> (2022); Liu and Schwarz (2020); López-Carril and Anagnostopoulos (2020); Røynesdal <i>et al.</i> (2021)
	Education	25. Children’s education 26. Youth education 27. School visits 28. Sports education 29. Extra-curricular activities 30. Arts and cultures	European Club Association (2016); Kunz (2020); Reiche (2014); Wysoczański-Minkowicz (2021)
	Environment	31. Green initiatives 32. Environmental campaigns (waste management and pollution) 33. Environmental awareness 34. Promoting sustainable development goals (SDGs)	European Club Association (2016); Raimo <i>et al.</i> (2021); Ribeiro, Branco and Ribeiro (2019); Wysoczański-Minkowicz (2021)
Not football-related sustainability topics	-	35. Not football-related sustainability topics	-
Not sustainability-related topics	-	36. Not sustainability-related topics	-

4. Analytical results of Juventus' CSR reporting and communication

4.1. Content analysis of the sustainability report

The analysis of the sustainability report resulted in an assignment of 28 codes out of 36 “semantic value” codes and of all the three “time orientation” codes (past, present, and future), together with the “Covid-19” code. The content evaluation started from the coding distribution between “sustainability-related topics”, including all the codes related to football and not football-related CSR activities, and also the “not sustainability-related topics”. The concentration on sustainability-related topics is quite significant (71,27% of all the “semantic value” codes). The “not sustainability-related topics” are 28,73%; the information is primarily related to match results and business performances, the team's history, and the background information of the Agnelli family, the club owner. Considering the unique timeframe, “Covid-19” constitutes an important topic, accounting for 15% of the total coding percentage. As football matches in Italy have been suspended since March 2020, Juventus had to adjust many of its sporting business initiatives using online activities.

The topic distribution across the categories related to sustainability topics (Table 2) reveals that the most covered topics are “society and community” (31,27%) and “education” (25,73%). Amongst the “not football-related sustainability topics” (17,26%), a substantial focus is on Juventus' employees, including how the club has been trying to support the growth and development of its employees and foster its governance activities. Amongst the sub-codes of football-related sustainability topics, “youth education” and “children's education” are the most prominent CSR initiatives within the “education” area, whereas “anti-discrimination”, “anti-racism”, and “diversity enrichment” are prominent within the “society and community” area.

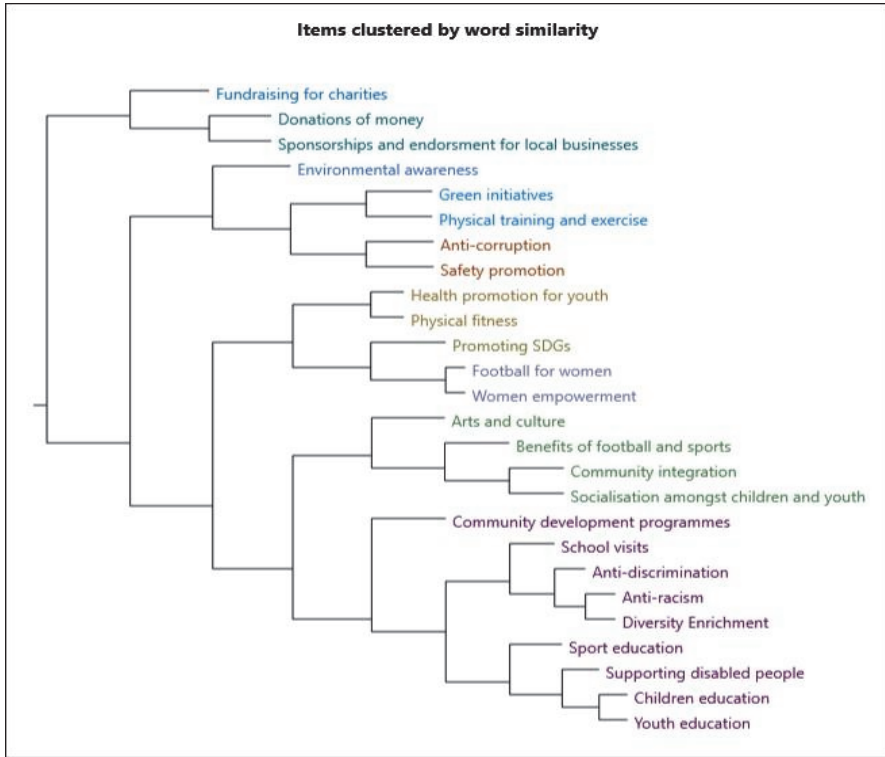
Additionally, the cluster analysis presented below (Figure 1) enabled visualisation and comparison patterns by grouping nodes that share similar words. In particular, those words in the nodes with a higher degree of similarity based on their occurrences and frequencies are clustered together. Alternatively, the nodes with a lower degree of similarity are not intertwined together.

Notably, there is a link between the two main codes of “education” and “society and community” in the cluster analysis by codes based on word similarity provided by NVivo 12. All these sub-codes belong to the same cluster, together with “school visits” and “diversity enrichment”.

Table 2 – Coding distribution (%) amongst sustainability-related sub-codes

Strategic Topics	CSR Initiatives	(N)	Total (N)	Total (%)
Society and community	1. Anti-racism	15	96	31,27%
	2. Anti-discrimination	30		
	3. Women empowerment	3		
	4. Diversity enrichment	15		
	5. Community integration	9		
	6. Community development programmes	2		
	7. Youth employment	0		
	8. Supporting disabled people	9		
	9. Sponsorship and endorsement for local business	1		
	10. Fair trade and labour	0		
	11. Donations of food supplies	0		
	12. Donation of money	8		
	13. Fundraising for charities	4		
	14. Charitable foundations of football clubs	0		
Promotion of football and other sports	15. Benefits of football and sports	6	30	9,77%
	16. Friendly football competitions in schools	0		
	17. Socialisation amongst children and youth	12		
	18. Sporting activities	0		
	19. Football for women	8		
	20. Anti-corruption	4		
Health	21. Physical training and exercise	2	24	7,82%
	22. Physical fitness	5		
	23. Health promotion for youth	7		
	24. Safety promotion	10		
Education	25. Children's education	22	79	25,73%
	26. Youth education	40		
	27. School visits	5		
	28. Sports education	7		
	29. Extra-curricular activities	0		
	30. Arts and cultures	5		
Environment	31. Green initiatives	10	25	8,14%
	32. Environmental campaigns	0		
	33. Environmental awareness	6		
	34. Promoting SDGs	9		
Football-related sustainability topics		254	82,74%	
Not football-related sustainability topics	35. Not football-related sustainability topics	53	53	17,26%
Total Sustainability Topics		307	100,00%	

Figure 1 – Cluster of football-related sustainability sub-codes by word similarity



In addition, the “environment” cluster also includes “safety promotion”. Juventus seems more oriented towards promoting community integration and socialisation amongst children and youth. In some cases, this implies creative initiatives. Therefore, “arts and culture” is, to an extent, related to the community-oriented topics. The other clusters belong to issues related to the promotion of health for youth, the importance of physical fitness, and philanthropic activities.

The last cluster stresses on the increasing importance of women in football, linking “women empowerment”, a sub-topic of the main code “society and community”, to “football for women”, a sub-topic of the main code “promotion of football and other sports”.

Regarding the “time orientation” of the contents of the sustainability report, there is a focus on past performances and activities (48,29% of all the “time orientation” codes). This finding is anticipated in a corporate report which typically aims to describe CSR activities performed within a specific time period (Table 3).

Table 3 – Coding distribution (%) of the time orientation codes

<i>Time orientation</i>	<i>Total (%)</i>
Past	48,29%
Present	37,07%
Future	14,63%

Using a Matrix Coding Query through NVivo 12, we developed coding intersections between the "semantic value" codes and the "time orientation" code to analyse the time trends of the different topics (Table 4).

The code "environment" presents the highest percentage (26,90%) of future-oriented text units as, in the sustainability report, many green initiatives are future projects. On the contrary, the topics "promotion of football and other sports" (81,98%) and "health" (78,73%) are more backward-looking. Most of the "not sustainability-related topics" (53,49%) are present-oriented. Overall, the coding distribution of most topics connotes either a backward-looking or a present-oriented approach, whilst there is a lesser focus on the future.

Table 4 – Coding distribution (%) of all topics amongst the time orientation codes

<i>Topics</i>	<i>Past (%)</i>	<i>Present (%)</i>	<i>Future (%)</i>
Society and community	55,82%	31,10%	13,08%
Promotion of football and other sports	81,98%	18,02%	0,00%
Health	78,73%	15,46%	5,81%
Education	64,77%	25,27%	9,97%
Environment	46,12%	26,98%	26,90%
Not football-related sustainability topics	60,10%	35,33%	4,57%
Not sustainability-related topics	44,04%	53,49%	2,47%

4.2. Content analysis of the facebook posts

The analysis of CSR-related Facebook posts within the timeframe (01st July 2019 to 30th June 2020) reveals that Juventus published a total of 1502 posts, with only 240 (15,98%) addressing CSR-related initiatives. The remaining 1262 posts (84,02%) are not sustainability-related, such as match results, football achievements, and highlights of star players. For the "not sustainability-related topics", "Covid-19" covers 73 posts (5,8%) although the crisis has emerged only in the three preceding months.

Regarding the posts on sustainability-related topics, the most covered is-

sues are “health” accounting for 41,25% and “society and community” accounting for 40,42% (Table 5). The sub-categories of “promotion of football and other sports” and “education” are more limited. Notably, “environment” and other “not football-related sustainability topics” are completely absent.

The “health” category contains all posts related to the wellbeing of players such as physical exercise and health checks. Regarding “society and community”, most posts emphasise the role of women in sports, youth participation in football, sponsorship programmes, and the club and players’ fundraising campaigns for hospitals in Turin and the Piedmont region. Regarding “promotion of football and other sports”, there is heavy emphasis on the role of women in sports, and “education” is another important aspect attributed to creativity and culture.

Most posts on Facebook are not rich in textual contents as they consist of multiple “emojis” and “hashtags”. However, all posts have specific multi-media references, such as videos, photos, or photo albums.

Table 6 details the frequencies of all the strategic topics concerning their multi-media content types. The most common type is video (49,47%), with “society and community” being the most dominant category (56,70%). The posts related to the “not sustainability-related topics” are those making the highest use of photos (35,18%). The photo album is the least common multi-media type (15,71%) for the topics of “health” (63,64%) and “promotion of football and other sports” (43,48%).

Overall, the club’s communication on Facebook is mostly present-oriented. Finally, the average number of “likes” of all the posts was calculated to analyse public engagement levels. Across all the categories, the highest averages belong to “health”, “promotion of football and other sports”, and “education”. Regarding the “not sustainability-related topics”, given the high number of posts published in this category, only the last month of the timeframe (June 2020) was considered.

Table 7 indicates that the average public engagement level towards the “not sustainability-related topics” (11312 likes/reactions per post) (albeit only for a single month) is much higher than that for the “sustainability-related topics” (376 likes-reactions per post) (in the entire timeframe).

Table 5 – Frequency of sustainability-related sub-topics in the Facebook posts

<i>Strategic Topics</i>	<i>CSR Initiatives</i>	<i>(N)</i>	<i>Total (N)</i>	<i>Total (%)</i>
Society and community	1. Anti-racism	1	97	40,42%
	2. Anti-discrimination	0		
	3. Women empowerment	7		
	4. Diversity enrichment	3		
	5. Community integration	3		
	6. Community development programmes	24		
	7. Youth employment	8		
	8. Supporting disabled people	0		
	9. Sponsorship and endorsement for local business	27		
	10. Fair trade and labour	0		
	11. Donations of food supplies	0		
	12. Donation of money	24		
	13. Fundraising for charities	0		
	14. Charitable foundations of football clubs	0		
Promotion of football and other sports	15. Benefits of football and sports	0	23	9,58%
	16. Friendly football competitions in schools	0		
	17. Socialisation amongst children and youth	0		
	18. Sporting activities	0		
	19. Football for women	23		
	20. Anti-corruption	0		
Health	21. Physical training and exercise	85	99	41,25%
	22. Physical fitness	5		
	23. Health promotion for youth	0		
	24. Safety promotion	9		
Education	25. Children's education	0	21	8,75%
	26. Youth education	0		
	27. School visits	0		
	28. Sports education	10		
	29. Extra-curricular activities	0		
	30. Arts and cultures	11		
Environment	31. Green initiatives	0	0	0,00%
	32. Environmental campaigns	0		
	33. Environmental awareness	0		
	34. Promoting SDGs	0		
Football-related sustainability topics		240	240	100,00%
Not football-related sustainability topics	35. Not football-related sustainability topics	0	0	0,00%
Total Sustainability Topics		240	240	100,00%

Table 6 – Frequency (%) of all posts with different multi-media content types across all strategic topics

Main Categories	Photo	Video	Album	Multimedia data not available	N. Posts
Society and community	20	55	21	1	97
	20,61%	56,70%	21,64%	1,03%	100,00%
Promotion of football and other sports	6	5	10	2	23
	26,09%	21,74%	43,48%	8,70%	100,00%
Health	2	34	63	0	99
	2,02%	34,34%	63,64%	0,00%	100,00%
Education	6	10	5	0,00%	21
	28,57%	47,62%	23,81%	0,00%	100,00%
Environment	0	0	0	0	0
	0,00%	0,00%	0,00%	0,00%	0,00%
Not football-related sustainability topics	0	0	0	0	0
	0,00%	0,00%	0,00%	0,00%	0,00%
Total: Sustainability-related topics	34	104	99	3	240
	14,17%	43,33%	41,25%	1,25%	100,00%
Total: Not Sustainability-related topics	444	639	137	42	1262
	35,18%	50,63%	10,86%	3,33%	100,00%
TOTAL	478	743	236	45	1502
	31,82%	49,47%	15,71%	3,00%	100,00%

Table 7 – Average likes for all the topics

Main Categories	Total Likes	N. posts	Average
Society and community	17941	97	185
Promotion of football and other sports	10478	23	456
Health	53452	99	540
Education	8443	21	402
Environment	0	0	0
Not football-related sustainability topics	0	0	0
Total: Sustainability-related topics (July 2019 – June 2020)	90314	240	376
Total: Not Sustainability-related topics (Only June 2020)	1425341	126	11312

5. Discussion

Our findings denote that Juventus has taken a pro-active stance when it comes to demonstrating its CSR potential and sustainability commitment towards stakeholders on both communication channels. With regards to its sustainability report, Juventus has been complying to the GRI standards which can help guide it to report CSR endeavours in a more comprehensive manner. As indicated in our empirical findings, Juventus has reported a considerable amount of key information concerning its exemplary CSR initiatives covering numerous topics, including but not limited to “society and community”, “health”, “environment”, and “education”. It is also note-worthy that the club has been a pioneer in publishing stand-alone independent sustainability reports since the 2013/2014 season. Juventus, in this regard, stands out amongst many clubs competing in the UEFA Europa League and UEFA Champions League that still disclose relatively less sustainability information (Raimo *et al.*, 2021).

Additionally, our findings have shown that there are notable differences in terms of the information disclosure between the club’s sustainability report and its Facebook page. Notably, the coverage of sustainability information within the sustainability report is more abundant. However, the same type of information is rather limited and sparsely publicised on Facebook. A possible explanation is that the two channels are quite distinctive from one another and are designed to accommodate different audiences. In most cases, sustainability reports are quite value-laden, informative, and detailed. They are published in a more formal manner (i.e., legal compliance) on corporate websites for a larger variety of users, but their practicality is assumed to be more useful for institutional stakeholders. On the contrary, Facebook is a social media platform to target consumer outcome variables (i.e., marketing, visibility, public relations, advertisement, etc.) and to reach out to a wider array of internet users. Compared to corporate websites, Facebook is a less formal corporate communication channel; thus, the information sharing process is more liberal and less stringent. This factor may affect the disclosure level of sustainability information across the two channels. Alternatively, Juventus might have prioritised different CSR or sustainability topics to accommodate the presence of different stakeholder groups on the two channels. Particularly, the most represented topic in Juventus’ sustainability report belongs to the category “society and community”, whilst on Facebook, the most covered category is “health”. Considering the unique timeframe (July 2019 – June 2020), the Covid-19 pandemic was quite rampant and devastating in Italy and many other parts of the world, so it does not come as a surprise that the category “health” stood out. Interestingly, the topics “education” and

“environment” are almost absent on Facebook, yet their coverage is more abundant in the sustainability report. Another interesting thing to note is that the information presented in the sustainability report has a backward-looking perspective which is typical for such a corporate report. On Facebook, the information is presented in a more forward-looking or future-oriented manner, signalling the club’s continuous commitment towards sustainability issues.

The findings of this study are also in line with other studies which have adopted legitimacy theory to study CSR communication and disclosure in the football industry (Raimo *et al.*, 2021; Ribeiro, Branco and Ribeiro, 2019; Slack and Shrides, 2008). Legitimacy theory proponents largely contended that CSR communication may occur as a reaction to social, economic, political, and environmental factors to help firms attain legitimacy. Thus, “corporate disclosure policies represent a method for management to influence external perceptions about their company’s activities” (Kent and Zunker, 2013, p. 1077). Suchman (1995) specifically underlined that “legitimacy management rests heavily on communication” (p. 586). This perspective attempts to further explicate organisations’ CSR actions and their associated reporting and dissemination of such actions to comply to the values, norms, and customs of the wider society. Additionally, Nègre *et al.* (2017, p. 241) asserted that legitimacy is “the result of both managers’ active strategies and managers’ passive responses to external pressures”. This study has shown that an elite club like Juventus has begun to jump on the CSR bandwagon to transform itself into a sport business institution by aligning with CSR principles. Professional football clubs may intend to provide a fuller picture of their performance in social and environmental dimensions in addition to their economic and financial ones. In Europe, the notoriety of professional football caused by numerous unethical issues (i.e., hooliganism, bribery, corruption, racism, etc.) has raised public concerns amongst stakeholders about the ethicality and legitimacy of the sport. Legitimacy concerns provide a foundational basis for organisations to enhance their sustainability disclosure. In line with this perspective, Montecchia, Giordano and Grieco (2016) have further asserted that the desire to obtain, regain, or improve legitimacy is the main motivation influencing and encouraging organisations to disclose sustainability information. Reflecting further on legitimacy theory, Lindblom (1994) described four strategies of organisational legitimacy which may comprise an attempt to: (1) emphasise future plans to correct past ills; (2) change societal perceptions of past ills; (3) promote other good acts which are not necessarily related to past ills; and (4) change society’s expectations about how organisations should behave. The strategies which are most relevant to this study’s findings are the third and fourth ones. Specifically, an

elite football club like Juventus may disclose CSR information to improve society's perceptions about the football game and business and inform the relevant publics. This notion in general has led more football clubs to assess and modernise their communication strategies (i.e., corporate reports, websites, social media, etc.) in an attempt to tell more than just a "good CSR story" (Slack and Shrivess, 2008).

On another note, the legitimacy crisis in the football industry is becoming more prominent and has pushed many high-profile clubs in Europe to re-evaluate their position in assimilating sustainability aspects (Ribeiro, Branco and Ribeiro, 2019). The source of those threats to legitimacy is often media-related, and management may react to adverse media coverage and employ corporate socio-environmental disclosure as a strategy to alleviate potential adverse effects caused by negative media coverage (Deegan, 2002). In the case of Juventus, the club has not suffered directly from the so-called legitimacy crisis per se, and there is no empirical evidence refuting or suggesting that the club considers legitimacy management as the main motivation for its CSR communication practice. However, CSR communication has been evolving as a creative process for many professional football clubs, and its intensity and complexity are highly dependent on both internal capabilities (i.e., clubs' financial resources and CSR governance structure) and external factors (i.e., clubs' media presence, social and cultural contexts, and public support). Inevitably, certain clubs might show resistance to the CSR communication phenomenon. In the past, certain clubs in France, Germany, and Italy have been shown to be reluctant to communicating CSR actions (Kolyperas and Sparks, 2011). Nevertheless, Juventus has aligned itself well to the ongoing sophistication process of CSR communication.

Another important aspect of legitimacy theory is the "social visibility argument" proposed by Branco and Rodrigues (2006). In light of this argument, organisations which are large in size and based in socially sensitive industries are prone to greater exposure to stakeholder pressures. Juventus is amongst the biggest football clubs in Europe, and its high-profile status is not exempt from the scrutiny of different stakeholder groups and mass media attention. This perspective is also consistent with numerous empirical studies on CSR disclosure with a theoretical basis of legitimacy theory which also reveal that an organisation's public visibility is a strong determinant influencing its CSR disclosure (Deegan, 2002; Solikhah, 2016). Football clubs with higher public visibility tend to disclose a higher variety and volume of CSR information (Ribeiro, Branco and Ribeiro, 2019). This is also applicable to Juventus as a well-known club amongst football supporters across the world. In addition, "social media visibility" is another influencing factor

(Raimo *et al.*, 2021). Social media has undoubtedly simplified and transformed how sport organisations communicate and engage with their huge number of fans (Filo, Lock and Karg, 2015). The Covid-19 crisis has highlighted the importance of social media in enabling an interactive connection between football teams and their fans, whilst simultaneously providing an opportunity for the teams to strengthen their societal role and reinforce their legitimacy status during an unprecedented time of crisis (López-Carril and Anagnostopoulos, 2020). This circumstance is applicable to many football clubs, including Juventus. Since the early phase of Covid-19, Juventus has used its Facebook site to share messages to their followers with contents related to Covid-19, health and safety, and philanthropic activities. One may argue that it is a “virtue signalling” tactic to gain legitimacy points from their stakeholders. Regardless, it is still considered a “positive gesture” for such a football club to go an extra mile and demonstrate altruistic behaviour amidst such a time of crisis. In this regard, our analysis indicates that Juventus has used Facebook not only to connect with its fans, but also to signal its “good actions” towards stakeholders. Whilst their social media communication is still minimal, particularly with regards to sustainability information, Juventus is called upon to make a greater use of social media channels to continue demonstrating its sustainability effort and connecting with stakeholders.

6. Conclusions

CSR communication has been evolving as a delicate matter for professional football clubs. It is not merely a strategy to generate favourable CSR attributions; it is emerging as an integrative attribute of football clubs’ identity and representation in society. The gradual shift towards communicating CSR actions is currently shaping the football industry with more and more football clubs being more attentive and pro-active in how they portray their role in co-creating societal values. The football industry has been undergoing a rapid transformation and corporatisation phenomenon, and there are arising CSR-related and sustainability management challenges confronting football managers and administrators to align their corporate and societal outcomes. In practice, there have been well-established CSR engagements amongst football clubs, but a knowledge gap still exists in the research domain pertaining to CSR and professional football clubs. CSR communication and disclosure in the football industry remain under-studied. In this regard, our paper can extend the existing literature and make potential contributions in several ways.

First, our study extends the horizons of CSR reporting in the football industry which is under-explored. Second, our findings support the fact that professional football is a favourable and prolific context for the development of CSR communication and disclosure. Moreover, our paper has concisely reviewed important aspects of the CSR communication and reporting practice of Juventus, a renowned club in the Italian football context. Juventus is progressive in a sense that it is capable of pioneering and influencing a greater understanding of effective CSR implementation and communication practices, within not only the Italian football industry but also the bigger context of European football. In addition, this study extends the scope of legitimacy theory and helps strengthen the contextual relevance and linkages between football management and CSR communication. Specifically in this paper, we appeal for more attention on and a closer examination of the importance and necessity of CSR communication to bring a greater sense of challenges to football clubs and their transformation into socially responsible and ethical business entities. This outlook is to further encourage a more effective CSR communication strategy to ensure it is not simply a marketing ploy but a truly meaningful cause to engage with their stakeholders in enabling ways to co-create social values and generate more positive contributions towards the agenda of sustainability.

Furthermore, our findings also connote certain managerial implications. Football managers should continuously assess the overall effectiveness of their CSR communication strategies across different corporate and media channels. Effective CSR reporting and frequent social media communication can help clubs build stronger stakeholder relationships and improve their brand identity and image. Our findings also reveal that Juventus' stakeholders are more or less attentive to different types of CSR topics and sustainability information communicated. This implication can inspire managers to properly assess their priorities in disclosing and communicating certain types of information in relation to its respective degrees of importance perceived by different groups of stakeholders. Additionally, this study reiterates and emphasises the normative and strategic importance of sustainability in the football industry as a whole through the establishment of a comprehensive codebook of exemplary CSR initiatives which may assist football practitioners and managers of other sports alike in not only implementing, but also disseminating such initiatives in a more pro-active manner. Likewise, the output of this study may contribute another testament for local and international football governing bodies to keep institutionalising the CSR and sustainability agendas and encouraging their affiliated clubs and constituents to promote and disclose relevant sustainability information to stakeholders in a more transparent manner.

In conclusion, this study also has limitations to be noted. Firstly, the observed timeframe is small, but it is chosen purposefully to incorporate the Covid-19 context in our investigation. We suggest that future research should consider a longitudinal case study; this would allow an observation of a longer timeframe, and especially an evaluation whether CSR communication strategies have changed in the so-called post-pandemic “new normality”. Secondly, this research is a single case study which poses some limitations to the generalisability of the indicative findings. In this regard, future studies should consider the multiple case study strategy to enhance the level of generalisability of empirical results. Likewise, scholars can conduct cross-country comparative analyses to study and observe different communication strategies between clubs operating in different social and cultural climates. The concept of CSR varies from country to country due to different social, economic, and cultural factors. Expanding the geographical contexts might reveal new valuable insights. The Covid-19 pandemic has negatively affected the economic prosperities of sports; nevertheless, this time also provides unique opportunities for professional football clubs to return with better offerings and experiences. In this regard, it is insightful and interesting to investigate their CSR communication practices in the post-pandemic climate or to observe their stakeholders’ sensitivity and perceived attitude towards football clubs’ CSR reporting and communication via social media.

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